

AIRPORT LAND USE COMMISSIONS/PLANS

1. Summary of Chapter 644/94, 66/95, and 91/95

Public Utilities Code Sections 21670 and 21670.1, as amended by Chapter 644, Statutes of 1994, Chapter 66, Statutes of 1995, and Chapter 91, Statutes of 1995, require any county with an airport served by a scheduled airline, or operated for the benefit of the general public, to establish or re-establish an airport land use commission or designate alternative procedures to accomplish airport land use planning.

On July 31, 1997, the Commission on State Mandates determined that Chapter 644, Statutes of 1994, and Chapters 66 and 91, Statutes of 1995, resulted in state mandated costs that are reimbursable pursuant to Section 6, Article XIII B of the California Constitution and Government Code Section 17514. The Commission also found that the land use plan required by Public Utilities Code Section 21675 is not reimbursable because it was a requirement prior to the operative date of Chapter 644, Statutes of 1994.

2. Eligible Claimants

Any city, county, or city and county, or other appropriately designated local government entity, except as provided by Public Utilities Code Section 21670.2, that is required by Public Utilities Code Sections 21670 and 21670.1 to perform specific airport land use planning and incurs increased cost as a direct result of this mandate is eligible to claim reimbursement of these costs.

3. Types of Claims

A. Reimbursement Claims

A reimbursement claim is defined in GC Section 17522 as any claim filed with SCO by a county for reimbursement of costs incurred for which an appropriation is made for the purpose of paying the claim.

An actual claim may be filed by February 15 following the fiscal year in which costs were incurred. If the filing deadline falls on a weekend or holiday, the filing deadline will be the next business day. Since the 15th falls on a weekend in 2009 claims for fiscal year 2007-08 will be accepted without penalty if postmarked or delivered on or before February 17, 2009. Claims filed after deadline will be reduced by a late penalty of 10%, not to exceed \$10,000. A claim filed more than one year after the deadline cannot be accepted for reimbursement.

In order for a claim to be considered properly filed, it must include the Indirect Cost Rate Proposal (ICRP) if the indirect cost rate exceeds 10%. A more detailed discussion of the ICRP may be found in Section 8 of the instructions.

Documentation to support actual costs must be kept on hand by the claimant and made available to the SCO upon request as explained in Section 17 of the instructions.

B. Estimated Claims

Pursuant to AB 8, Chapter 6, Statutes of 2008, the option to file estimated claims has been eliminated. Therefore, estimated claims filed on or after February 16, 2008, will not be accepted by SCO.

4. Reimbursable Activities

Eligible claimants will be reimbursed for the increased cost incurred for the following activities to comply with the subject law.

A. Selection of the Method of Compliance

Analyze the enacted legislation and alternatives.

Coordinate positions of the county and affected cities within the county, providing information and resolving issues.

B. Establishment of One of the Following Methods

METHOD 1 – Set up or restore an airport land use commission

Establish and appoint the members.

Establish proxies of the members.

METHOD 2 – Determination of a designated body, pursuant to Public Utilities Code Section 21670.1, Subdivisions (a) and (b).

Conduct hearing(s) to designate the appropriate body.

Augment the body, if there are two members with expertise in aviation.

METHOD 3 – Establishment of an alternative process, pursuant to Public Utilities Code Section 21670.1, Subdivision (c).

Develop, adopt, and implement the specified processes.

Submit and obtain approval of the processes or alternatives from the Department of Transportation, Division of Aeronautics.

METHOD 4 – Establishment of an exemption, pursuant to Public Utilities Code Sections 21670(b) or 2170.1 Subdivisions (d) and (e).

Determine that a commission need not be formed and meet the specified conditions.

If an eligible claimant who has selected and established an exemption as specified under Sections 21670(b) or 21670.1, Subdivisions (d) and (e), determines that the exemption no longer complies with the purposes of Public Utilities Code Section 21670(a), then the activities to select the method of compliance and to establish Method 1, 2, or 3 are eligible for reimbursement.

For each eligible claimant, per diem of up to \$100 per day spent in the discharge of official duties and any actual and necessary expenses incurred in connection with the performance of duties as a commission member are reimbursable.

5. Reimbursement Limitations

The airport land use planning process described in Public Utilities Code Section 21675 is **not reimbursable**.

Any offsetting savings or reimbursement the claimant received from any source including, but not limited to, service fees collected, federal funds, and other state funds as a direct result of this mandate shall be identified and deducted so only the net local cost is claimed.

6. Claim Forms

A. Form 2, Activity Cost Detail

This form is used to segregate the detailed costs by claim activity. A separate Form 2 must be completed for each activity being claimed. Costs reported on this form must be supported as follows:

1. Salaries and Benefits

Identify the employee(s), and/or show the classification of the employee(s) involved. Describe the mandated functions performed by each employee and specify the actual time spent, the productive hourly rate and related fringe benefits. In lieu of actual time, the average number of hours devoted to each function may be claimed if supported by a documented time study. A time study may be appropriate for functions that are relatively short in duration and repetitive. If the claim is based on a time study, submit with the claim all time documentation for the Controller's review of the study's precision and reliability.

Source documents required to be maintained by the claimant may include, but are not limited to, employee time records that show the employee's actual time spent on this mandate.

2. Materials and Supplies

Only expenditures that can be identified as a direct cost of this mandate may be claimed. List the cost of materials consumed or expended specifically for the purpose of this mandate. Purchases made shall be claimed at the actual price after deducting for all cash discounts, rebates, and allowances received by the claimant.

Source documents required to be maintained by the claimant may include, but are not limited to, invoices, receipts, purchase orders and other documents evidencing the validity of the expenditures.

3. Contracted Services

Give the name(s) of contractor(s) who performed the services. Describe the activities performed by each named contractor, inclusive dates when services were performed, actual time spent performing the mandate and itemize all costs for services performed. Attach consultant invoices with the claim.

Source documents required to be maintained by the claimant may include, but are not limited to, contracts, invoices and other documents evidencing the validity of the expenditures.

4. Travel

Travel expenses for mileage, per diem, lodging, and other employee entitlements are reimbursable in accordance with the rules of the local jurisdiction. Give the name(s) of the traveler(s), purpose of travel, inclusive travel dates, destination points, and costs.

Source documents required to be maintained by the claimant may include, but are not limited to, receipts, employee travel expense claims, and other documents providing evidence of the validity of the expenditures.

5. Training

Give the class title, dates, location, and name(s) of the employee(s) attending training associated with the mandate. Registration fees for commercial training classes are reimbursable only if the entire training class qualifies as job-required training. The cost of training is eligible for reimbursement to the extent it does not duplicate training

provided by the State Department of Transportation at no expense to the county or affected cities. Reimbursable costs include salaries and benefits for time spent, the registration fee, transportation, lodging, and per diem.

Source documents may include, but are not limited to, employee travel expense claims, receipts, and other documents providing evidence of the training expenses.

Pursuant to GC section 17558.5, subdivision (a), a reimbursement claim for actual costs filed by a local agency or school district pursuant to this chapter is subject to the initiation of an audit by the SCO no later than three years after the date that the actual reimbursement claim is filed or last amended, whichever is later. However, if no funds are appropriated or no payment is made to a claimant for the program for the fiscal year for which the claim is filed, the time for the Controller to initiate an audit shall commence to run from the date of initial payment of the claim. In any case, an audit shall be completed not later than two years after the date that the audit is commenced.

All documents used to support the reimbursable activities must be retained during the period subject to audit. If an audit has been initiated by the SCO during the period subject to audit, the retention period is extended until the ultimate resolution of any audit findings. Supporting documents shall be made available to the SCO on request.

B. Form 1, Claim Summary

This form is used to summarize direct cost by activity and compute allowable indirect cost for the mandate. Claim statistics must identify the amount of work performed during the period for which costs are claimed. The claimant must provide the number of victims notified in the fiscal year of claim. Direct costs summarized on this form are derived from Form 2 and carried forward to Form FAM-27.

Indirect costs may be computed as 10% of direct labor costs, excluding fringe benefits. If an indirect cost rate greater than 10% is used, include the Indirect Cost Rate Proposal (ICRP) with the claim. If more than one department is involved in the mandated program, each department must have their own ICRP.

C. Form FAM-27, Claim for Payment

This form contains a certification that must be signed by an authorized officer of the local agency. All applicable information from Form-1 must be carried forward to this form for the State Controller's Office to process the claim for payment.

CLAIM FOR PAYMENT Pursuant to Government Code Section 17561 AIRPORT LAND USE COMMISSIONS/PLANS			For State Controller Use Only (19) Program Number 00178 (20) Date Filed ____/____/____ (21) LRS Input ____/____/____		Program <div style="font-size: 2em; font-weight: bold; margin-top: 5px;">178</div>
L A B E L H E R E	(01) Claimant Identification Number			Reimbursement Claim Data	
	(02) Claimant Name			(22) ALUC-1, (04)(1)(f)	
	County of Location			(23) ALUC-1, (04)(2)(f)	
	Street Address or P.O. Box		Suite	(24) ALUC-1, (06)	
	City		State	Zip Code	(25) ALUC-1, (07)
				(26) ALUC-1, (09)	
Type of Claim		Estimated Claim		Reimbursement Claim	
		(03) Estimated <input type="checkbox"/>		(09) Reimbursement <input type="checkbox"/>	
		(04) Combined <input type="checkbox"/>		(10) Combined <input type="checkbox"/>	
		(05) Amended <input type="checkbox"/>		(11) Amended <input type="checkbox"/>	
				(27) ALUC-1, (10)	
				(28)	
				(29)	
Fiscal Year of Cost		(06) 20 ____/20 ____	(12) 20 ____/20 ____	(30)	
Total Claimed Amount		(07)	(13)	(31)	
Less: 10% Late Penalty, not to exceed \$1,000			(14)	(32)	
Less: Prior Claim Payment Received			(15)	(33)	
Net Claimed Amount			(16)	(34)	
Due from State		(08)	(17)	(35)	
Due to State			(18)	(36)	
(37) CERTIFICATION OF CLAIM <p>In accordance with the provisions of Government Code §17561, I certify that I am the officer authorized by the local agency to file mandated cost claims with the State of California for this program, and certify under penalty of perjury that I have not violated any of the provisions of Government Code Sections 1090 to 1098, inclusive.</p> <p>I further certify that there was no application other than from the claimant, nor any grant or payment received, for reimbursement of costs claimed herein, and such costs are for a new program or increased level of services of an existing program. All offsetting savings and reimbursements set forth in the Parameters and Guidelines are identified, and all costs claimed are supported by source documentation currently maintained by the claimant.</p> <p>The amounts for this Estimated Claim and/or Reimbursement Claim are hereby claimed from the State for payment of estimated and/or actual costs set forth on the attached statements. I certify under penalty of perjury under the laws of the the State of California that the foregoing is true and correct.</p> <div style="display: flex; justify-content: space-between; margin-top: 20px;"> <div style="width: 60%;"> Signature of Authorized Officer <div style="border-bottom: 1px solid black; width: 100%; margin-top: 20px;"></div> </div> <div style="width: 35%;"> Date <div style="border-bottom: 1px solid black; width: 100%; margin-top: 20px;"></div> </div> </div> <div style="display: flex; justify-content: space-between; margin-top: 10px;"> <div style="width: 60%;"> Type or Print Name <div style="border-bottom: 1px solid black; width: 100%; margin-top: 5px;"></div> </div> <div style="width: 35%;"> Title <div style="border-bottom: 1px solid black; width: 100%; margin-top: 5px;"></div> </div> </div>					
<div style="display: flex; justify-content: space-between;"> <div style="width: 45%;"> (38) Name of Contact Person for Claim <div style="border-bottom: 1px solid black; width: 100%; margin-top: 20px;"></div> </div> <div style="width: 50%;"> Telephone Number () - Ext. <div style="border-bottom: 1px solid black; width: 100%; margin-top: 5px;"></div> </div> </div> <div style="display: flex; justify-content: space-between; margin-top: 10px;"> <div style="width: 45%;"> E-Mail Address <div style="border-bottom: 1px solid black; width: 100%; margin-top: 5px;"></div> </div> <div style="width: 50%;"></div> </div>					

Program 178	AIRPORT LAND USE COMMISSIONS/PLANS Certification Claim Form Instructions	FORM FAM-27
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- (01) Enter the payee number assigned by the State Controller's Office.
- (02) Enter your Official Name, County of Location, Street or P. O. Box address, City, State, and Zip Code.
- (03) If filing an estimated claim, enter an "X" in the box on line (03) Estimated.
- (04) If filing a combined estimated claim on behalf of districts within the county, enter an "X" in the box on line (04) Combined.
- (05) If filing an amended estimated claim, enter an "X" in the box on line (05) Amended.
- (06) Enter the fiscal year in which costs are to be incurred.
- (07) Enter the amount of the estimated claim. If the estimate exceeds the previous year's actual costs by more than 10%, complete form ALUC-1 and enter the amount from line (11). If more than one form is completed due to multiple department involvement in this mandate, add line (11) of each form.
- (08) Enter the same amount as shown on line (07).
- (09) If filing a reimbursement claim, enter an "X" in the box on line (09) Reimbursement.
- (10) If filing a combined reimbursement claim on behalf of districts within the county, enter an " X " in the box on line (10) Combined.
- (11) If filing an amended reimbursement claim, enter an "X " in the box on line (11) Amended.
- (12) Enter the fiscal year for which actual costs are being claimed. If actual costs for more than one fiscal year are being claimed, complete a separate form FAM-27 for each fiscal year.
- (13) Enter the amount of the reimbursement claim from form ALUC-1, line (11). The total claimed amount must exceed \$1,000.
- (14) Reimbursement claims must be filed by January 15 of the following fiscal year in which costs are incurred or the claims shall be reduced by a late penalty. Enter zero if the claim was timely filed, otherwise, enter the product of multiplying line (13) by the factor 0.10 (10% penalty), or \$1,000, whichever is less.
- (15) If filing a reimbursement claim and a claim was previously filed for the same fiscal year, enter the amount received for the claim. Otherwise, enter a zero.
- (16) Enter the result of subtracting line (14) and line (15) from line (13).
- (17) If line (16), Net Claimed Amount, is positive, enter that amount on line (17), Due from State.
- (18) If line (16), Net Claimed Amount, is negative, enter that amount in line (18), Due to State.
- (19) to (21) Leave blank.
- (22) to (36) Reimbursement Claim Data. Bring forward the cost information as specified on the left-hand column of lines (22) through (36) for the reimbursement claim, e.g., ALUC-1, (04)(1)(f), means the information is located on form ALUC-1, block (04), line (1), column (f). Enter the information on the same line but in the right-hand column. Cost information should be rounded to the nearest dollar, i.e., no cents. Indirect costs percentage should be shown as a whole number and without the percent symbol, i.e., 35.19% should be shown as 35. **Completion of this data block will expedite the payment process.**
- (37) Read the statement "Certification of Claim." If it is true, the claim must be dated, signed by the agency's authorized officer, and must include the person's name and title, typed or printed. **Claims cannot be paid unless accompanied by an original signed certification. (To expedite the payment process, please sign the form FAM-27 with blue ink, and attach a copy of the form FAM-27 to the top of the claim package.)**
- (38) Enter the name, telephone number, and e-mail address of the person to contact if additional information is required.

SUBMIT A SIGNED ORIGINAL, AND A COPY OF FORM FAM-27, WITH ALL OTHER FORMS AND SUPPORTING DOCUMENTS TO:

Address, if delivered by U.S. Postal Service:

**OFFICE OF THE STATE CONTROLLER
 ATTN: Local Reimbursements Section
 Division of Accounting and Reporting
 P.O. Box 942850
 Sacramento, CA 94250**

Address, if delivered by other delivery service:

**OFFICE OF THE STATE CONTROLLER
 ATTN: Local Reimbursements Section
 Division of Accounting and Reporting
 3301 C Street, Suite 500
 Sacramento, CA 95816**

Program 178	MANDATED COSTS AIRPORT LAND USE COMMISSIONS/PLANS CLAIM SUMMARY						FORM ALUC-1
(01) Claimant				(02) Type of Claim		Fiscal Year	
				Reimbursement <input type="checkbox"/>			
				Estimated <input type="checkbox"/>		20__/20__	
Claim Statistics							
(03) Leave blank							
(04) Reimbursable Components	(a) Salaries and Benefits	(b) Materials and Supplies	(c) Travel and Training	(d) Fixed Assets	(e) Contract Services	(f) Total	
1. Selection of Method of Compliance							
2. Establishment of One of Four Methods							
(05) Total Direct Costs							
Indirect Costs							
(06) Indirect Cost Rate						[From ICRP]	
						%	
(07) Total Indirect Costs						[Line (06) x line (05)(a)] or [Line (06) x {line (05)(a) + line (05)(b)}]	
(08) Total Direct and Indirect Costs						[Line (05)(f) + line (07)]	
Cost Reduction							
(09) Less: Offsetting Savings, if applicable							
(10) Less: Other Reimbursements, if applicable							
(11) Total Claimed Amount						[Line (08) – {line (09) + line (10)}]	

Program 178	AIRPORT LAND USE COMMISSIONS/PLANS CLAIM SUMMARY Instructions	FORM ALUC-1
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- (01) Enter the name of the claimant.
- (02) Type of Claim. Check a box, Reimbursement or Estimated, to identify the type of claim being filed. Enter the fiscal year for which costs were incurred or are to be incurred.
- Form ALUC-1 must be filed for a reimbursement claim. Do not complete form ALUC-1 if you are filing an estimated claim and the estimate does not exceed the previous fiscal year's actual costs by more than 10%. Simply enter the amount of the estimated claim on form FAM-27, line (07). However, if the estimated claim exceeds the previous fiscal year's actual costs by more than 10%, form ALUC-1 must be completed and a statement attached explaining the increased costs. Without this information the high estimated claim will automatically be reduced to 110% of the previous fiscal year's actual costs.
- (03) Leave blank.
- (04) Reimbursable Components. For each reimbursable component, enter the total from form ALUC-2, line (05), columns (d), (e), (f), (g) and (h) to form ALUC-1, block (04), columns (a), (b), (c), (d), and (e) in the appropriate row. Total each row.
- (05) Total Direct Costs. Total columns (a) through (f).
- (06) Indirect Cost Rate. Indirect costs may be computed as 10% of direct labor costs, excluding fringe benefits. If an indirect cost rate of greater than 10% is used, include the Indirect Cost Rate Proposal (ICRP) with the claim. If more than one department is reporting costs, each must have its own ICRP for the program.
- (07) Total Indirect Costs. Multiply Total Salaries, line (05)(a), by the Indirect Cost Rate, line (06). If both salaries and benefits were used in the distribution base for the computation of the indirect cost rate, then multiply the sum of Total Salaries, line (05)(a), and Total Benefits, line (05)(b), by the Indirect Cost Rate, line (06).
- (08) Total Direct and Indirect Costs. Enter the sum of Total Direct Costs, line (05)(f), and Total Indirect Costs, line (07).
- (09) Less: Offsetting Savings, if applicable. Enter the total savings experienced by the claimant as a direct result of this mandate. Submit a detailed schedule of savings with the claim.
- (10) Less: Other Reimbursements, if applicable. Enter the amount of other reimbursements received from any source including, but not limited to, service fees collected, federal funds, and other state funds, which reimbursed any portion of the mandated cost program. Submit a schedule detailing the reimbursement sources and amounts.
- (11) Total Claimed Amount. Subtract the sum of Offsetting Savings, line (09), and Other Reimbursements, line (10), from Total Direct and Indirect Costs, line (08). Enter the remainder on this line and carry the amount forward to form FAM-27, line (07) for the Estimated Claim or line (13) for the Reimbursement Claim.

Program 178		MANDATED COSTS AIRPORT LAND USE COMMISSIONS/PLANS COMPONENT/ACTIVITY COST DETAIL					FORM ALUC-2	
(01) Claimant				(02) Fiscal Year				
(03) Reimbursable Component: Check only one box per form to identify the component being claimed.								
<input type="checkbox"/> Selection of Method of Compliance				<input type="checkbox"/> Establishment of One of Four Methods				
(04) Description of Expenses				Object Accounts				
(a) Employee Names, Job Classifications, Functions Performed, and Description of Expenses	(b) Hourly Rate or Unit Cost	(c) Hours Worked or Quantity	(d) Salaries	(e) Benefits	(f) Supplies	(g) Travel and Training	(h) Contract Services	
(05) Total <input type="checkbox"/> Subtotal <input type="checkbox"/> Page: ____ of ____								

Program 178	AIRPORT LAND USE COMMISSIONS/PLANS COMPONENT/ACTIVITY COST DETAIL Instructions	FORM ALUC-2
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- (01) Enter the name of the claimant.
- (02) Enter the fiscal year in which costs were incurred.
- (03) Reimbursable Components. Check the box which indicates the cost component being claimed. Check only one box per form. A separate form ALUC-2 shall be prepared for each applicable component.
- (04) Description of Expenses. The following table identifies the type of information required to support reimbursable costs. To detail costs for the component activity box "checked" in block (03), enter the employee names, position titles, a brief description of the activities performed, actual time spent by each employee, productive hourly rates, fringe benefits, supplies used, contract services, travel expenses, etc. **The descriptions required in column (4)(a) must be of sufficient detail to explain the cost of activities or items being claimed.** For audit purposes, all supporting documents must be retained by the claimant for a period of not less than two years after the end of the calendar year in which the reimbursement claim was filed or last amended, whichever is later. When no funds are appropriated for the initial payment at the time the claim was filed, supporting documents must be retained for two years from the date of initial payment of the claim. Such documents shall be made available to the State Controller's Office on request.

Object/ Sub object Accounts	Columns								Submit these supporting documents with the claim
	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	
Salaries	Employee Name	Hourly Rate	Hours Worked	Salaries = Hourly Rate x Hours Worked					
Benefits	Title Activities	Benefit Rate			Benefits = Benefit Rate x Salaries				
Materials and Supplies	Description of Supplies Used	Unit Cost	Quantity Used			Cost = Unit Cost x Quantity Used			
Travel and Training	Purpose of Trip Name and Title Departure and Return Date	Per Diem Rate Mileage Rate Travel Cost	Days Miles Travel Mode				Total Travel Cost = Rate x Days or Miles		
Travel									
Training	Employee Name/Title Name of Class		Dates Attended				Registration Fee		
Contract Services	Name of Contractor Specific Tasks Performed	Hourly Rate	Hours Worked Inclusive Dates of Service					Itemized Cost of Services Performed	Invoice

- (05) Total line (04), columns (d), (e), (f), (g), and (h) and enter the sum on this line. Check the appropriate box to indicate if the amount is a total or subtotal. If more than one form is needed to detail the component/activity costs, number each page. Enter totals from line (05), columns (d), (e), (f), (g), and (h) to form ALUC-1, block (04), columns (a), (b), (c), (d) and (e) in the appropriate row.